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April 29, 2005

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
Commonwealth of Massachusetts
One South Station, 2nd Fl.
Boston, MA 02110

RE: D.T.E. 03-50

Dear Secretary Cottrell:

In accordance with the Department's November 21, 2000, Order in D.T.E. 99-271, Verizon MA is filing a revised Performance Assurance Plan ("PAP") for the Department's review. For ease of review, both a "red lined" version and a "changes accepted" version of the revised Massachusetts PAP are being provided. The revisions in the attached documents are consistent with the New York Public Service Commission's ("PSC") March 17, 2005 Order in Case 99-C-0949, which amended the New York PAP, and the Company's April 19, 2005 Filing in that proceeding. A copy of the NY PSC's Order and the Company's Filing can be found at http://www.dps.state.ny.us/Case_99C0949.htm (select PSC File Room). A copy of the transmittal letter, which accompanied Verizon New York's Compliance Filing in Case 99-C-0949, is attached as Exhibit 1.

Following Department approval of the attached revisions, Verizon MA plans to implement the new PAP in the next available quarterly release. If, however, the Department were to order modifications that required significant systems changes in addition to those already proposed in the attached red-lined version, the Company would request that it be allowed to negotiate an implementation date at the time it makes its compliance filing.

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Thank you for your assistance in this matter.

Very truly yours,

/s/ Bruce P. Beausejour

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Enclosure

cc: Julie Westwater, Esq., Hearing Officer
Attached Service List (e-mail)